



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title
Senior Tax Policy Analyst

Job Code Title
Economist

Pay Band
07

Job Code Number
193117

Director's Office
Office of Tax Policy and Research

Fair Labor Standards Act
Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Director's Office supports the agency's Director and is composed of five work units: Legal Services Office; Office of Tax Policy and Research (TPR); Office of Human Resources and Organizational Development; Office of Taxpayer Assistance; and the Executive Office. The Office of Tax Policy and Research is responsible for the preparation of legislative fiscal notes that affect revenue, the analysis of legislative proposals affecting the department and department economic data, and tax compliance analysis.

Job Responsibilities

The Senior Tax Policy Analyst performs comprehensive analyses of problems related to all aspects of established and emerging tax and related economic policy issues such as individual and corporate income taxes, general and selective sales and use taxes, natural resource taxes, property taxes, and other miscellaneous taxes. Develops and manages research, analysis, and information dissemination projects to provide revenue estimation, tax policy analysis, economic research and analysis, and to prepare departmental reports. The incumbent also participates in the design, implementation, monitoring, and revision of statistical models and databases used in analysis of current and emerging tax policy issues at the federal, state, and local government levels and uses the models determine impacts on relevant groups of taxpayers and state and local government tax revenues. The position is supervised by the Tax Policy and Research Director and provides oversight to lower-level tax policy analysts.

• **Research and Analysis 50%**

1. Researches and reports on the effects of eliminating, altering, or adding taxation and related provisions to state and local laws (capital gains exclusion, deduction of federal income tax paid, property exemptions, oil and gas production holidays) and the affects of changes in the federal tax code. Considers data sources and modeling and estimation techniques; chooses the most appropriate to the current issue; develops innovative modeling techniques as necessary; conducts preliminary analyses and compares results with expectations; and modifies and repeats the analyses as indicated by preliminary results.

2. Conducts research, gathers information, compiles and interprets data, and uses output from statistical analyses to write reports, pamphlets, letters, memos, and other documents for use by legislators, other state agencies, the governor's office, the director's office, administrators, other states' revenue departments, members of the business community, and the public.
3. Researches the comparison and relative ranking of Montana with surrounding and other states with respect to selected tax burdens, tax incentives, and overall business climate to prepare documents in response to requests from businesses making location decisions. Compares and ranks selected individual taxes and overall tax burdens in national comparisons for dissemination to the press and for presentation at major state public or privately sponsored seminars.
4. Researches the feasibility and revenue-generating capabilities of taxation alternatives (taxing intangible personal property like stocks, bonds, etc. or implementing a general sale tax); the effects and revenue impacts of changes in laws; and the effects of the anticipated revenue gain or loss from changing existing tax law.
5. Leads major research and analysis projects and ad-hoc policy committees. Manages complex research projects from beginning to end and develops reports and publications based on original research. May have lead worker responsibility for the work performed by lower level economists that includes providing input into hiring and disciplinary actions and performance reviews.
6. Manages and performs proactive monitoring of all policy areas of responsibility; develops standard procedures for those areas to bring improved efficiency and effectiveness to the work unit; and represents the unit and the department to facilitate inter-unit and interagency projects as needed.
7. Develops models and approaches to gauge the effectiveness of current compliance measures including measures of tax gap analyses; efficiencies of collections procedures; tax evasion deterrence; and audit programs.
8. Provides statistical and other analyses to support positions taken by legal staff in department litigation issues. Provides assistance in drafting legislation detailing the particulars of tax reform elements related to mathematical or statistical procedures.
9. Responds to requests for information from U.S. Congress, Montana and other states' legislatures, individual state legislators, other state agencies, members of the business community, various trade organizations, other states' revenue departments, tax study organizations, the director's office, department leadership, the press, and the general public.
10. Establishes and maintains informational contacts in other states' revenue departments, state congressional offices, other state agencies, major business and trade organizations, state universities, and major tax study and analysis organizations to facilitate the exchange of information necessary for the formulation of sound tax policy.
11. Prepares estimates of the impact of the tax-related legislation proposed during regular and special legislative sessions. Provides estimates contained in fiscal notes to the legislature and governor's office. Identifies potential conflicts between proposed legislation and other legislation or existing statutes. Analyzes and provides estimates of the impact that proposed laws would have on state and local revenue and expenditures and state revenue funds over the coming biennium as well as the long term. Gathers, compiles, analyzes, and interprets demographic, economic, legal, and financial data in order to project the fiscal impact of proposed laws.

- **Statistical Modeling and Data Base Development 40%**

1. Designs, implements, and revises computer simulation models used to estimate and forecast the impact of federal and state tax reform proposals. This includes working with other tax policy analysts and information technology staff to implement advanced sampling techniques and to design advanced simulation program methods in order to yield reliable and accurate population impact estimates.
2. Edits, proofreads, and modifies spreadsheet, word processing, and database applications used for advanced tax policy analyses. Prepares spreadsheets, charts, and reports; extracts, converts and transfers data, tables, charts and graphs between software applications; develops

and implements formulas and functions to perform calculations; manipulates data analysis tools in one or more spreadsheet or statistical programs; and creates, modifies, and formats documents.

3. Develops, maintains, coordinates, and revises complex databases used to analyze tax related topics such as statistically accurate stratified random sample records from each of the department's databases.

- **Other Duties as Assigned 10%**

1. Performs other duties as assigned by the supervisor.

Job Requirements

To perform successfully as a Senior Tax Policy Analyst, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; mathematics; verbal, written, and interpersonal communication; extracting and analyzing data from relational data bases; identifying complex problems; developing and evaluating options and implementing solutions; group presentation; providing training and oversight; managing multiple projects under tight deadlines; conflict management; and using word processing, spreadsheet, database, and software applications as well as economic modeling and tax system applications are required. Incumbent is required to solve complex problems and show initiative and judgment. This position works with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job.

This position requires knowledge of economics; forecasting using mathematical or statistical simulation modeling techniques; state government; public finance relationships between federal, state, and local governments; relevant computer data processing software programs; the principles and practices of economic analysis; research methodology; communication; and personal and mainframe computers.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a master's degree in economics, mathematics, finance, business administration, statistics, or closely related field and three years of job-related work experience.
 - Work experience should be in analytical research and writing research reports.
 - Experience in tax issues is preferred.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect**: As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity**: Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.
- **Productivity**: Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork**: Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

This position has considerable mental stress and pressure due to issues, workload, deadlines, time constraints, controversial or adversarial situations, conflicting priorities, significance of decisions made, and challenging nature of contacts. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. Work hours routinely exceed 40 hours per week, especially leading up to and during legislative sessions which will also include working evenings and weekends. This position requires considerable computer and keyboard use and sitting for extended periods of time. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- Background Examination: Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- Compliance with All Appropriate Montana Tax Laws: An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Ed Caplis, Tax Policy and Research Director Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____